SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
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GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 05/2025-Rate/GST/SIKKIM **Date:- 16th January, 2025**

NOTIFICATION

In exercise of the powers conferred by sub-sections (1), (3), and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification number 11/2017 State Tax (Rate), of the Government of Sikkim, Finance Department, dated the 28th June, 2017, namely:-

In the said notification, -

(i) in paragraph 4 relating to *Explanation*, with effect from the 1st day of April, 2025,-

(a) clause (xxxv) shall be omitted;

(b) for clause (xxxvi), the following clause shall be substituted, namely:-

"(xxxvi)" Specified premises", for a financial year, means,-

(a) a premises from where the supplier has provided in the preceding financial year, 'hotel accommodation' service having the value of supply of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent; or

(b) a premises for which a registered person supplying 'hotel accommodation' service has filed a declaration, on or after the 1st of January and not later than 31st of March of the preceding financial year, declaring the said premises to be a specified premises; or

(c) a premises for which a person applying for registration has filed a declaration, within fifteen days of obtaining acknowledgement for the registration application, declaring the said premises to be a specified premises;";

(ii) after Annexure VI, the following Annexures shall be inserted, namely:—

"Annexure VII

OPT-IN DECLARATION FOR REGISTERED PERSON

(See para 4(xxxvi))

Declaration by a registered person supplying hotel accommodation service before the jurisdictional GST authority declaring the premises to be a 'specified premises'. Reference No.-

Date: -

1. I/We ..... (name of Person) do hereby declare that the premises at ..... (address)..... shall be a 'specified premises' for the Financial Year .....(yyyyyy).....

2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises as not a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal Name: - GSTIN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

1. The above declaration, declaring the premises as a 'specified premises' for a Financial Year, shall be filed by a registered person on or after 1st of January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.

2. The above declaration shall have to be filed separately for each premises.

Annexure VIII

OPT-IN DECLARATION FOR PERSON APPLYING FOR REGISTRATION

(See para 4(xxxvi))

Declaration by a person applying for registration before the jurisdictional GST authority declaring the premises to be a 'specified premises'.

Reference No.- Date: -

1. I/We ..... (name of Person) have applied for registration *vide* ARN No. ..... and do hereby declare that the premises at .....(address)..... shall be a 'specified premises' from the effective date of registration till the end of the Financial Year.

2. Further, I/We understand the said declaration will apply to the subsequent Financial Years also, unless I/We declare the premises as not a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal Name: -

ARN: - PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note: The above declaration shall have to be filed separately for each premises.

Annexure IX

OPT-OUT DECLARATION

(See para 4(xxxvi))

Declaration by a registered supplier of hotel accommodation service before the jurisdictional GST authority declaring the premises as not a 'specified premises'. Reference No.-

Date: -

1. I/We ..... (name of Person) do hereby declare that the premises at .....(address)..... shall not be a 'specified premises' for the Financial Year .....(yyyy-yy).....

2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises to be a 'specified premises' by filing a declaration in the format specified at Annexure VII.

Legal Name: -

GSTIN/ARN: - PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

1. The above declaration, declaring the premises as not a 'specified premises', for a Financial Year, shall be filed on or after 1st of January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.

2. The above declaration shall have to be filed separately for each premises.".

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department

S.G.P.G. - 492/ Com. 15/Gazette /13 Nos./ Dt:- 31.12.2025